

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

Notification

No. 5/20/2001-Fin (R&C)(1)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of spare parts and ancillaries required for fishing activity including spare parts of engine, marine paints and lubricants made to the notified existing fishermen societies, by dealers registered under the said Act, to the extent of six paise in a rupee, as per the allocation

made by the Commissioner of Sales Tax, on total quantum of purchases effected by them in the State of Goa aggregating to Rs. 100 lakhs during the year 2001-2002, subject to the following conditions:—

- (i) The sales by the purchasing dealer should be restricted to members of society only.
- (ii) The sales should be properly accounted for in the books of accounts of the purchasing society, which should be registered with the Registrar of Co-operative Societies, Goa.
- (iii) The notified society should produce a certificate, within 30 days from the date of publication of this Notification, obtained from the Directorate of Fisheries stating that, it is entitled for concessional rate of tax hereof.
- (iv) The selling dealer should furnish to its appropriate assessing authority a declaration in the Form 'A' appended herebelow issued by the purchasing dealer.

FORM 'A'

(To be issued in respect of the Government Notification No..... dated..... issued under section 10A of the Goa Sales Tax Act, 1964).

I, (name and designation or status) of M/s..... (name and address of purchasing dealer/person/Institution/Organization), on behalf of the said purchaser, do hereby declare that:-

- (1) I am a registered dealer holding certificate of registration No..... dated..... against relevant entry No..... which is in force on the date of the transaction.
- (2) The goods specified in the bill/invoice/cash memo No..... M/s. are properly recorded in our books of accounts.

(3) I am fully aware that the exemption on the transaction is subject to the conditions set out in the Notification No. dated against relevant entry No. I certify that the said conditions will be complied with by me.

(4) I certify that I am eligible in the said entry to issue a declaration in Form 'A'.

I hereby further declare that whatever is stated above, is true to my own knowledge and belief.

Place:

Signature

Date:

Status:

Name and address of the purchasing Dealer/Institution.

.....
.....
.....

Registration No. under the Goa Sales Tax Act, 1964.....

N. B: To be issued in quadruplicate. The original and duplicate should be made over by the purchasing dealer to the selling dealer out of which the original shall be furnished to the assessing officer, for claiming reduction of tax. The duplicate shall be retained by the selling dealer for his record. The triplicate shall be sent by the purchasing dealer immediately on issue of the declaration to the Commissioner of Sales Tax, Vikrikar Bhavan, Panaji, Goa. The quadruplicate shall be retained by the purchasing dealer for his record.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 13th November, 2001.

Notification

No. 5/20/2001-Fin (R&C)(2)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of Gold and Silver ornaments from payment of sales tax under the said Act to the extent of two paise in a rupee.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 13th November, 2001.

Notification

No. 5/20/2001-Fin (R&C)(6)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa, hereby amends the Government Notification No. 5/10/2000-Fin dated 20th June 2000, published in the Official Gazette, Extraordinary Series II No. 11 dated 20-6-2000 (hereinafter called the "said Notification"), as follows:—

In the said Notification, for entry against serial number (3), the following entry shall be substituted, namely:—

"(3) Coconuts in shell, coconut husk, coir fibre, coir yarn, coir products other than rubberized

coir and separated kernel of coconut other than copra.”

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 13th November, 2001.

Notification

No. 5/20/2001-Fin (R&C)(7)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the “said Act”), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of wax candles from payment of sales tax under the said Act to the extent of six paise in a rupee.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 13th November, 2001.

Notification

No. 5/20/2001-Fin (R&C)(8)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa, hereby amends the Government Notification No. 5/10/2000-Fin(R&C)(II) dated 14-7-2000, published in the Official Gazette, Extraordinary, Series II, No. 15 dated 14th July, 2000 (hereinafter called the “said Notification”), as follows:—

In the said Notification, in the Schedule, items (5) and (6) thereof shall be omitted.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 13th November, 2001.

Notification

No. 5/20/2001-Fin (R&C)(9)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa, hereby amends the Government Notification No. 5/10/2000-Fin dated 20th June, 2000, published in the Official Gazette, Extraordinary, Series II, No. 11, dated 20-6-2000 (hereinafter called the “said Notification”), as follows:—

In the said Notification, in the Schedule, items (5) and (6) shall be omitted.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 13th November, 2001.

Notification

No. 5/20/2001-Fin (R&C)(10)

In exercise of the powers conferred by sub-section (1) of section 25 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the “said Act”), the Government of Goa, being of the opinion that it is necessary in public interest so to do, hereby exempts 50% of the tax payable on raw materials for manufacture of bus bodies under the said Act.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 13th November, 2001.